J. KUMAR & COMPANY
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To
The Members,
SECUROCROP SECURITIES INDIA PRIVATE LIMITED
DELHI

Report on the Audit of Standalone Financial Statements

OPINION

We have audited the accompanying standalone financial statements of **SECUROCROP SECURITIES INDIA PRIVATE LIMITED** ('the Company'), which comprises of the Balance sheet as at 31 March 2023, the statement of profit and loss, the Cash Flow Statement for the year ended on that date, and notes to the standalone financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, its Profits, its cash flow for the year ended on that date.

QUALIFIED OPINION

The Company has given short term loans and advances as per Note No.14 of the financial statements to related parties & others in violation of Section 186 of Companies Act, 2013 in that interest, as stipulated has not been charged. Also in the absence of information relating to terms and conditions of the said short loans/advances, we are unable to comment whether the terms and conditions of the said short term loans/advances are prejudicial to the interest of the company.

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	Nil	Nil

INFORMATIONS OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Company's board of directors is responsible for the other information. The other information comprises the information included in the Board's Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITY OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those on Board of Directors are also responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by section 143(3) of the Act, we further report that:

   1. As required by Section 143 (3) of the Act, we report that:

      (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

      (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

      (c) The balance sheet, the statement of profit and loss, the cash flow statement dealt with by this Report are in agreement with the books of account;

      (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

      (e) on the basis of the written representations received from the directors as on 31st March 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2023 from being appointed as a director in terms of Section 164 (2) of the Act;

      (f) With respect to the adequacy of the internal financial controls with reference to Standalone Financial Statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report;

      (g)) In our opinion, and to the best of our information, and according to the explanations given to us, no managerial remuneration for the year ended March 31, 2023 has been paid/provided by the Company to its directors.;

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i) The Company does not have any pending litigations which would impact its financial position

ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv) (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v) No dividend have been declared or paid during the year by the company.

vi) Provision to Rule 3(i) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023 and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

For J KUMAR & COMPANY
Chartered Accountants
FRN: 001227N

(J L KUMAR)
Prop.
M.No. 011986

Place: DELHI
Dated 04/09/2023

UDIN: 23011986BGTUXT5163

"Annexure A" to the Auditors' Report

The Annexure referred to in paragraph 1 under the heading of 'Report on Other Legal and Regulatory Requirements' of our report to the members of **SECUROCROP SECURITIES INDIA PRIVATE LIMITED** ("the company") for the year ended on 31 March 2023, we report that:

(i) (a)(A) The Company has maintained proper records showing full particulars including quantitative details and situation of Plant & Machinery.

The Plant & Machinery have been physically verified by the management once in a year. In our opinion, the frequency of physical verification is reasonable having regard to size of the Company and nature of business. We have informed that no material discrepancies were noticed on such physical verification.

The Company does not have any immoveable property.

(ii) (a) The inventories have been physically verified by the management during the year. In our opinion, the frequency of verification is reasonable. No material discrepancies were noticed on such physical verification.

(b) The company has not taken any loan from any financial institution or bank or government or not issued any debentures as at the balance sheet date therefore clause not applicable to the company.

(iii) (a) In our opinion and according to the information provided to us the company has made investments and provided guarantees and granted unsecured loans or advances in the nature of loans as specified below:

(A) To Subsidiaries, Joint Ventures, Associates.
Investment in Associates :(Amount in Rs.)

Nature	Aggregate amount during the year	Balance outstanding as on
Investment in equity shares		31.03.2023
		Rs.2,88,50,000.00

Investment In:
(B) To other than Subsidiaries, Joint Ventures and Associates:

Nature	Aggregate amount during the year	Balance outstanding as on
		31.03.2023
Investment in equity shares etc		Rs.56,93,65,176.00.00

(b) During the year the investments made and the terms and conditions of the grant of all loans to companies are not prejudicial to the Company's interest.

(c) In respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has not been stipulated and the repayments or receipts are not known to us.

(d) There are amounts of loans granted to companies, of which overdue amounts are not known, as the terms and conditions, subject to which these loans are granted, have not been provided to us.

e) There were no loans which had fallen due during the year, that have been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties.

(f) The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.

iv) The Company has not granted any loans or provides any guarantees or securities to parties covered under Section 185 of the Act. Further, provisions of sections 186 of the Companies Act, 2013 in respect of loans, investments, guarantees and security have been complied with by the Company, except that interest as per provisions of Section 186 of the Act, has not been charged.

v) The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

(vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, GST, value added tax, duty of customs, service tax, cess and other material statutory dues if applicable have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account duty of excise.

(b) According to the information and explanations given to us, and the records of the companies examined by us, there are no disputed dues of GST, income tax, custom duty, service tax, wealth tax, Value added tax, excise duty and cess which have not been deposited.

(viii) The company has not recorded any transactions in the books of account which have been surrendered of disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. The previously unrecorded income has been properly recorded in the books of account during the year.

(ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender; hence this clause is not applicable;

(b) The company has not declared willful defaulter by any bank or financial institution or other lender, hence this clause is not applicable;

(c) Term loans were applied for the purpose for which the loans were obtained. **NOT APPLICABLE**

(d) On an overall examination of the standalone financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company;

(e) The company has not taken any any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures; hence this clause is not applicable;

(f) The company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies .

(x) (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments); hence this clause is not applicable;

(b) The Company has not made preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

(xi) (a) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government; hence this clause is not applicable.

(xii) The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a),(b) and (c) of the Order is not applicable to the Company

(xiii) According to the information and explanation given to us and based on the our examination of the records of the company, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards.

(xiv) (a) The Central Government has not prescribed to appoint internal auditor under section 138 of the Act, for any of the services rendered by the Company;

(b) This clause is not applicable to the company.

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him as restricted in section 192 of Companies Act, 2013; hence this clause is not applicable.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

(b) The Company is not has conducted any Non-Banking Financial or Housing Finance activities; hence this clause is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India; hence this clause is not applicable.

(d) The Company does not have any CIC.

(xvii) The company has not incurred cash losses in the financial year and in the immediately.

(xviii) There is no resignation of statutory auditors during the year; hence this clause is not applicable.

(xix) According to the information and explanations given to us and based on our examination of the records of the Company and financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we were in the opinion that no material uncertainty exists as on the date of the audit report. There was no any liability in the books of the company for those payable within one year from the date of balance sheet date

(xx) (a) In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Companies Act (the Act), in compliance with second proviso to sub section 5 of section 135 of the Act.

(b)There are no unspent amounts in respect of ongoing projects that are required to be transferred to a special account in compliance of provision of sub section (6) of section 135 of Companies Act.

For J KUMAR & COMPANY
Chartered Accountants
FRN: 001227N

(J L KUMAR)
Prop.
M.No. 011986

Place : DELHI
Dated: 04/09/2023
UDIN: 23011986BGTUXT5163

"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of SECUROCROP SECURITIES INDIA PRIVATE LIMITED.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **SECUROCROP SECURITIES INDIA PRIVATE LIMITED**. ("The Company") as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future year are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

For J KUMAR & COMPANY
Chartered Accountants
FRN: 001227N

(J L KUMAR)
Prop.
M.No. 011986

Place : DELHI
Dated: 04/09/2023
UDIN: 23011986BGTUXT5163

SECUROCROP SECURITIES INDIA PRIVATE LIMITED
Balance Sheet
As at 31st March 2023

S.NO	Particulars	Note No.	Figures as at the end of current reporting period 2023	Figures as at the end of previous reporting period 2022
			Amount(Rs. In Lacs)	Amount(Rs. In Lacs)
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
	(a) **Authorised Capital**		400.00	400.00
	(b) Share Capital	2	299.86	299.86
	(c) Reserves and Surplus	3	6,604.10	6,124.01
			6,903.97	6,423.87
2	**Share application money pending allotment**		-	-
3	**Non-Current Liabilities**			
	(a) Long-Term Borrowings	4	1,406.62	753.19
	(b) Deferred Tax Liabilities (Net)		-	-
			1,406.62	753.19
4	**Current Liabilities**			
	(a) Short-Term Borrowings			
	(b) Trade Payables	5		
	(i) Total outstanding dues of Micro & Small Enterprises		-	-
	(ii) Total outstanding dues other than Micro & Small Enterprises		1,277.76	1,101.76
	(c) Other Current Liabilities	6	8.06	59.32
	(d) Short-Term Provisions	7	113.84	420.69
			1,399.67	1,581.78
	Total		**9,710.25**	**8,758.84**
II.	**ASSETS**			
1	**Non-Current Assets**			
	(a) **Property, Plant & Equipment & Intangible Assets**			
	(i) Property, Plant & Equipments	8	39.70	27.82
	(ii) Intangible Assets		-	-
	(b) Non Current Investment	9	6,092.43	5,811.10
	(c) Deffered Tax Assets (Net)	10	9.13	10.27
			6,141.26	5,849.18
2	**Current Assets**			
	(a) Inventories	11	1,253.15	902.95
	(b) Trade Receivables	12	1,344.73	1,407.11
	(c) Cash and Cash Equivalents	13	65.68	23.40
	(d) Short-Term Loans and Advances	14	892.45	488.57
	(e) Other Current Assets	15	12.99	87.62
			3,568.99	2,909.65
	Total		**9,710.25**	**8,758.84**

Audit Report
Separate Report of Even Date Annexed
For J KUMAR & COMPANY
Chartered Accountants

For SECUROCROP SECURITIES INDIA PVT. LTD.

SECUROCROP SECURITIES INDIA PVT. LTD.

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

Director

M. No. 011986

J. KUMAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

J.L. KUMAR
Proprietor
F.R.N. 001227N
Place: New Delhi
Date: 04.09.2023
UDIN - 23011986BGTUXT5163

Dinesh Pareekh
Director
DIN: 00629464

Rakesh Chandra Pareek
Director
DIN: 01507948

SECUROCROP SECURITIES INDIA PRIVATE LIMITED
Statement of Profit & Loss
For the Year Ended on 31st March 2023

S.No.	Particulars	t	Figures for the current reporting period 2023	Figures for the previous reporting period 2022
			Amount (Rs. In Lacs)	Amount (Rs. In Lacs)
I.	Revenue from operations	16	10,056.66	10,772.46
	Other Income		798.91	1,717.16
II	**Total Income**		10,855.57	12,489.63
III	**Expenses:**			
	Cost Of Material Consumed	17	10,085.44	10,366.80
	Purchase of Stock in Trade		-	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade		-	-
	Employee Benefit Expenses	18	12.94	5.71
	Depreciation and amortization expenses		9.84	9.72
	Finance Cost	19	37.78	-
	Other expenses	20	37.31	215.71
	Total expenses		10,183.30	10,597.94
IV.	**Profit before tax (II-III)**		672.27	1,891.69
V.	**Tax expense:**			
	(1) Current tax		113.84	420.69
	(2) Deferred tax		(1.14)	(1.56)
VI.	**Profit /(Loss) from continuing operations (after Tax) (IV-V)**		557.29	1,469.44
VII.	Profit/(loss) from discontinuing operations		-	-
VIII.	Tax expense of discontinuing operations		-	-
IX.	**Profit/(loss) from Discontinuing operations (after tax) (VII-VIII)**		-	-
X.	**Profit (Loss) for the period ((VI+IX)**		557.29	1,469.44
XI	**Earnings per equity share: (In Rs.)**		-	
	(1) Basic		185.85	490.03
	(2) Diluted		185.85	490.03

Audit Report
Separate Report of Even Date Annexed
For J KUMAR & COMPANY
Chartered Accountants

M. No. 011986

J.L. KUMAR
Proprietor
F.R.N. 001227N
Place: New Delhi
Date: 04.09.2023
UDIN-23011986BGTUXT5163

J. KUMAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

For SECUROCROP SECURITIES INDIA PVT. LTD.

SECUROCROP SECURITIES INDIA PVT. LTD.
Director

SECUROCROP SECURITIES INDIA PVT. LTD.
Director

Dinesh Pareekh
Director
DIN: 00629464

Rakesh Chandra Pareek
Director
DIN: 01507948

SECUROCROP SECURITIES INDIA PRIVATE LIMITED

Cash Flow Statement for the year ended 31 March 2023

	Particulars	Amount (Rs. In Lacs) Year ended 31st March 2023	Amount (Rs. In Lacs) Year ended 31st March 2022
A.	**Cash flows from Operating Activities**		
	Profit After Tax	557.29	1,469.44
	Adjusted for:		
	(Transfer from Reserves)	(77.20)	(253.23)
	(Profit) / loss on sale / write off of assets	-	2.51
	Depriciation and Amortisation	9.84	9.72
	Interest Expense	-	-
	(Dividend Income)	(22.17)	(18.36)
	(Interest Income)	(103.49)	(24.53)
	Operating from before working capital	**364.27**	**1,185.54**
	Movement in working capital		
	Decrease/ (increase) in Trade Receivable	62.38	(1,338.78)
	Decrease/ (increase) in Short Term Loans and Advances	(403.88)	(432.21)
	Decrease/ (increase) in Long Term Loans and Advances	-	-
	Decrease/ (increase) in Inventories	(350.20)	379.71
	Decrease/ (increase) in Other Current Assets	74.63	(86.28)
	Increase / (decrease) in Trade payable	176.00	(53.49)
	Increase / (decrease)in Short Term Borrowings	-	-
	Increase / (decrease)in Long Term Borrowings	653.43	(460.96)
	(Increase) / decrease in Deffered Tax	1.14	1.56
	Increase / (decrease) in Short term Provision	(306.85)	(732.08)
	Increase / (decrease) in Other current Liabillities	(51.26)	58.11
	Cash generated from Operations	**219.67**	**(1,478.87)**
	Direct Tax Paid	-	-
	Net cash from operating activities	**219.67**	**(1,478.87)**
B.	**Cash flows from Investing Activities**		
	Purchase of fixed assets	(21.72)	-
	Sale/Disposal of fixed assets	-	-
	Sale of non current investment	5,107.13	5,770.33
	Purchase of Non Current Investment	(5,388.46)	(5,259.71)
	Security deposit	-	-
	Loan to Body corporates	-	-
	Dividend Income	22.17	18.36
	Interest received	103.49	24.53
	Net cash used for investing activities	**(177.39)**	**553.52**
C.	**Cash flows from Financing Activites**		
	Decrease/ (increase) in long term loans and advances	-	-
	Decrease/ (increase) in long term loans and liability	-	-
	Proceeds from Issue of Equity Capital	-	916.47
	Interest Paid	-	-
	Net cash from (used for) financing acitivities	**-**	**916.47**
	Net increase/(decrease) in cash and cash equivalents **(A+B+C)**	42.28	(8.88)
	Cash and cash equivalents at the beginning of the year	23.40	32.28
	Cash and cash equivalents at the end of the year	**65.68**	**23.40**

1. The above cash flow statement has been prepared under the " indirect Method" as set out in Accounting Standard -3 cash flow statement
2. The previous year's figures have been re classified/ re grouped to conform to current year's classification

Audit Report
Separate Report of Even Date Annexed
For J.KUMAR & COMPANY
Chartered Accountants

FOR SECUROCROP SECURITIES INDIA PRIVATE LIMITED

SECUROCROP SECURITIES INDIA PVT. LTD.
Director

SECUROCROP SECURITIES INDIA PVT. LTD.
Director

M. No. 011986

J.L.KUMAR
Proprietor
F.R.N 001227N
Place: New Delhi
Date: 04.09.2023
UDIN - 23011986BGTUXT5163

Dinesh Pareekh
Director
DIN: 00629464

Rakesh Chandra Pareek
Director
DIN: 01507948

SECUROCROP SECURITIES INDIA PRIVATE LIMITED
As at 31st March 2023
Notes to Accounts

Note 2

Authorised, Issued & Paid up Capital

Particulars	As at 31 March 2023 Number	As at 31 March 2023 Amount (Rs. In Lacs)	As at 31 March 2022 Number	As at 31 March 2022 Amount (Rs. In Lacs)
Authorised				
400000 Equity Shares of Rs.100/- each	4,00,000	400.00	4,00,000	400.00
	4,00,000	400	4,00,000	400
Issued				
2732 Equity Shares with Differential Voting Rights of Rs.100/- each having voting right of 1 share = 120 votes 297132 Equity Shares with Normal Voting Rights of Rs.100/- each having voting right of 1 share = 1 vote	2,99,864	299.86	2,99,864	299.86
Subscribed and fully paid up				
2732 Equity Shares with Differential Voting Rights of Rs.100/- each having voting right of 1 share = 120 votes 297132 Equity Shares with Normal Voting Rights of Rs.100/- each having voting right of 1 share = 1 vote	2,99,864	299.86	2,99,864	299.86
Subscribed but not fully Paid up				
Equity Shares of ` ___ each, not fully paid up	Nil	Nil	Nil	Nil

Promoter's Shareholding

S. No.	Particulars	As at 31 March 2023 No of Shares	As at 31 March 2023 % of Total Shares	As at 31 March 2022 No of Shares	As at 31 March 2022 % of Total Shares	Change during the year	Class of Shares
	Name of Promoters						
1	Dinesh Pareekh	4,989	1.66%	4,989	1.66%	NO	Equity
2	Sangeeta Pareekh	103	0.03%	103	0.03%	No	Equity
3	Chandrika Traders	66,666	22.23%	66,666	22.23%	No	Equity

Detail of shareholders holding more than 5% shares

S.N.	Name of Shareholder	As at 31 March 2023 No. of Shares Held	As at 31 March 2023 % of Holding	As at 31 March 2022 No. of Shares Held	As at 31 March 2022 % of Holding
1	Chandrika Traders	66,666	22.23%	66,666	22.23%
2	Rajesh Sharma	17,266	5.76%	17,266	5.76%
3	Unique Enterprises	25,699	8.57%	25,699	8.57%
	Total	1,09,631		1,09,631	

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

Reconcilation of Shares Capital

Particulars	31st March 2023		31st March 2022	
	Equity Shares		Equity Shares	
	Number	Amount (Rs. In Lacs)	Number	Amount (Rs. In Lacs)
Issued Share Capital				
Shares outstanding at the beginning of the year	2,99,864	299.86	2,99,864	299.86
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	**2,99,864**	**299.86**	**2,99,864**	**299.86**
Subscribed & Fully Paidup shares				
Shares outstanding at the beginning of the year	2,99,864	299.86	2,99,864	299.86
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	**2,99,864**	**299.86**	**2,99,864**	**299.86**
Subscribed & not Fully Paidup shares				
Shares outstanding at the beginning of the year	-	-	-	-
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	-	-	-	-

Detail of shares held by Holding Company, Ultimate Holding Company , Subsidiaries & Associates of Holding Company or Ultimate Holding Company

S.N	Name of Concern	Status	31st March 2023		31st March 2022	
			Equity Shares		Equity Shares	
			Number	Amount (Rs. In Lacs)	Number	Amount (Rs. In Lacs)
		Not Applicable				

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

Details of shares alloted otherwise than in Cash in Current Financial Year

	Particulars	No.of Shares Issued	Amount (Rs. In Lacs))
	Equity Shares :		
1	Fully paid up pursuant to contract(s) without payment being received in cash	Nil	-
2	Fully paid up by way of bonus shares	Nil	-
3	Shares bought back	Nil	-
4	Fully paid up pursuant to merger without payment being received in cash	-	-
		-	-

Details of shares alloted otherwise than in Cash in Preceeding Five Years

Particulars	Year (Aggregate No. of Shares)				
	F.Y. 2018-2019	F.Y. 2019-2020	F.Y. 2020-2021	F.Y. 2021-2022	F.Y. 2022-2023
Equity Shares :	-	-	-	-	-
Fully paid up pursuant to contract(s) without	-	-	-	-	-
payment being received in cash	-	-	-	-	-
Fully paid up by way of bonus shares	-	-	-	-	-
Shares bought back	-	-	-	-	-

Share Capital Additional Information

S. No.	Particulars	Additional Information
a)	The rights, preference and restrictions attaching to each class of shares including restrictions on the distribution of dividends and the repayment of capital	Share Holders of Equity Shares shall have differential voting rights or preference regarding voting rights and dividend.
b)	Shares reserved for issue under options and contracts/ commitments for the sale of shares/ disinvestments, including the terms and amounts;	There are no shares reserved for issue under options and contracts/commitments for the sales of shares/disinvestments including the terms and amount
c)	a) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash.	Nil shares are allotted as fully paidup pursuant to contracts without payment being received in cash
	b) Aggregate number and class of shares allotted as fully paid up by way of bonus shares.	Nil shares are allotted as fully paidup by way of bonus shares
	c) Aggregate number and class of shares bought back.	Nil shares are brought back during the year
d)	Terms of any security convertible into equity/ preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date.	Not Applicable
e)	Forfieted shares (amount originally paid)	Nil
f)	**Unpaid calls**	
	By Directors	Nil
	By Officers	Nil

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

Reserves & Surplus

Particulars	Note No.	3
	As At 31st March 2023 Amount (Rs. In Lacs)	As At 31st March 2022 Amount (Rs. In Lacs)
Surplus Account		
Opening balance	5,237.48	4,021.27
Less: Provision of tax	(33.21)	(251.98)
Less: TDS	-	(1.24)
Less: Income Tax AY 2014-15	(40.95)	-
Less: Accumulated Balance of P.Y. Interest written off	(3.04)	-
Add: Net Profit/(Net Loss) For the current year	557.29	1,469.44
Closing Balance	**5,717.57**	**5,237.48**
Securities Premium Reserve		
Opening balance	886.52	886.52
Addition/Deletion during the year	-	-
Closing Balance	**886.52**	**886.52**
TOTAL	**6,604.10**	**6,124.01**

Long Term Borrowings

Particulars	Note No:	4
	As at 31st March 2023 Amount (Rs. In Lacs)	As at 31st March 2022 Amount (Rs. In Lacs)
Secured Loans		
Bajaj Finance Ltd. OD A/c	905.49	-
Unsecured Loans and advances from other than related parties		
Vipul Finvest Limited	-	70.00
Runit Exim Pvt Ltd	6.44	3.02
Prism Medicos and Pharmacy Ltd	50.00	50.00
Swagatam Trading & Services Ltd	72.84	73.07
Kalyan Capitals Limited	56.94	285.60
SVP Housing Limited	161.93	-
Unsecured Loans and advances from related parties		
Dinesh Pareekh - Director	98.39	221.00
Gem Enviro Management Pvt Ltd	54.59	50.50
TOTAL	**1,406.62**	**753.19**

Trade Payable

Particulars	Note No:	5
	As at 31st March 2023 Amount (Rs. In Lacs)	As at 31st March 2022 Amount (Rs. In Lacs)
Total outstanding dues of Micro and Small Enterprises	-	-
Total outstanding dues of Creditors othar than Micro and Small Enterprises	1,277.76	1,101.76
TOTAL	**1,277.76**	**1,101.76**

Ageing Schedule - Trade payable		
i) MSME		
Less than 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
ii) Others		
Less than 1 year	150.00	-
1-2 years	26.00	-
2-3 years	-	-
More than 3 years	(175.99)	1,101.76
iii).Disputed dues – MSME	-	-
iv) Disputed dues - Others	-	-

SECUROCROP SECURITIES INDIA PVT. LTD.
Director

Other Current Liabilities Note No : 6

Particulars	31st March 2023 Amount (Rs. In Lacs)	31st March 2022 Amount (Rs. In Lacs)
Accountancy Charges Payable	0.40	0.40
Audit Fee Payable	1.02	0.87
Salary Payable	0.70	0.25
Office Expenses Payable	2.57	0.50
Tds Payble	3.37	1.30
Advance Received from Customers	-	56.00
Total	**8.06**	**59.32**

Short Term Provisions Note No : 7

Particulars	31st March 2023 Amount (Rs. In Lacs)	31st March 2022 Amount (Rs. In Lacs)
Provision for Taxation	113.84	420.69
Total	**113.84**	**420.69**

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PRIVATE LIMITED
As at 31st March 2023
FIXED ASSETS AS PER COMPANIES ACT FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2023

Note No 8

PARTICULARS	GROSS BLOCK				DEPRECIATION					NET BLOCK	
	AS ON 01.04.2022	ADDITIONS SALE \PUR	DELETIONS SALE \PUR	AS AT AT 31.03.2023	UPTO 31.03.2022	RATE OF DEP	DEPRECIATION CHARGE FOR THE YEAR	ON DISPOSALS	AS AT 31-03-2023	AS AT 31.03.2023	AS AT 31.03.2022
(A) TANGIBLE ASSETS (Property, Plant & Equipment)											
Motor Car- Innova	29,32,343	-	-	29,32,343	11,24,508	25.89%	4,68,048	-	15,92,556	13,39,786	18,07,835
Motor Car- Elentra	16,76,003	-	-	16,76,003	15,51,946	25.89%	32,118	-	15,84,064	91,938	1,24,057
Motor Car- BMW	38,01,555	-	-	38,01,555	29,51,699	25.89%	2,20,028	-	31,71,727	6,29,828	8,49,856
Motor Car- Seltos	-	21,72,268	-	21,72,268	-	25.89%	2,63,481	-	2,63,481	19,08,787	-
Current Year	84,09,901	21,72,268	-	1,05,82,169	56,28,153		9,83,675	-	66,11,828	39,70,340	27,81,747
Previous Year	92,62,101	-	8,52,000	84,09,101	52,58,058		9,71,791	-	62,29,849	27,81,747	40,04,043
(B) INTANGIBLE ASSETS											
Goodwill	-	-	-	-	-		-	-	-	-	-
Current Year	-	-	-	-	-		-	-	-	-	-
Previous Year	-	-	-	-	-		-	-	-	-	-
Total Current Year	**84,09,901**	**21,72,268**	**-**	**1,05,82,169**	**56,28,153**		**9,83,675**	**-**	**66,11,828**	**39,70,340**	**27,81,747**
Total Previous Year	92,62,101	-	8,52,000	84,09,101	52,58,058		9,71,791	-	62,29,849	27,81,747	40,04,043

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PRIVATE LIMITED
As at 31st March 2023
FIXED ASSETS AS PER COMPANIES ACT FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2023

(Rs. In Lacs) Note No 8

PARTICULARS	GROSS BLOCK AS ON 01.04.2022	GROSS BLOCK ADDITIONS SALE \PUR	GROSS BLOCK DELETIONS SALE \PUR	GROSS BLOCK AS AT AT 31.03.2023	DEPRECIATION UPTO 31.03.2022	DEPRECIATION RATE OF DEP	DEPRECIATION CHARGE FOR THE YEAR	ON DISPOSALS	DEPRECIATION AS AT 31-03-2023	NET BLOCK AS AT 31.03.2023	NET BLOCK AS AT 31.03.2022
(A) TANGIBLE ASSETS (Property, Plant & Equipment)											
Motor Car- Innova	18.08	-	-	18.08	11.25	25.89%	4.68	-	15.93	13.40	18.08
Motor Car- Elentra	1.24	-	-	1.24	15.52	25.89%	0.32	-	15.84	0.92	1.24
Motor Car- BMW	8.50	-	-	8.50	29.52	25.89%	2.20	-	31.72	6.30	8.50
Motor Car- Seltos	-	21.72	-	21.72	-	25.89%	2.63	-	2.63	19.09	-
Current Year	27.82	21.72	-	49.54	56.28	1	9.84	-	66.12	39.70	27.82
Previous Year	92.62	-	8.52	84.09	52.58		9.72	-	62.30	27.82	40.04
(B) INTANGIBLE ASSETS											
Goodwill	-	-	-	-	-		-	-	-	-	-
Current Year	-	-	-	-	-		-	-	-	-	-
Previous Year	-	-	-	-	-		-	-	-	-	-
Total Current Year	**27.82**	**21.72**	**-**	**49.54**	**56.28**		**9.84**	**-**	**66.12**	**39.70**	**27.82**
Total Previous Year	92.62	-	8.52	84.09	52.58		9.72	-	62.30	27.82	40.04

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PRIVATE LIMITED
As at 31st March 2023
FIXED ASSETS AS PER INCOME TAX FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2023

(Rs. In Lacs)

PARTICULARS	GROSS BLOCK				DEPRECIATION		CLOSING
	OPENING 01.04.2022	ADDITIONS SALE \PUR	DELETIONS SALE \PUR	TOTAL AS AT 31.03.23	RATE OF DEP.	DEP. ADDITION	31.03.2023
(A) TANGIBLE ASSETS (Property, Plant & Equipment)							
Furniture	0.11	-	-	0.11	10.00%	0.01	0.10
Motor Vehicles	44.17	21.72	-	65.89	15.00%	8.25	57.64
Computer	0.00	-	-	0.00	40.00%	0.00	0.00
	44.28	21.72	-	66.00		8.27	57.74
(B) INTANGIBLE ASSETS							
Goodwill	24.33	-	-	24.33	25.00%	6.08	18.24
	24.33	-	-	24.33		6.08	18.24
Total	**68.61**	**21.72**	**-**	**90.33**		**14.35**	**75.98**

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

NON CURRENT INVESTMENT (Long Term, Trade, At Cost) Note No : 9

Particulars	As at 31.03.2023 Amount (Rs. In Lacs)	As at 31.03.2022 Amount (Rs. In Lacs)
Quoted Shares (Cost)		
20000 Shares of Rs. 3.99 each of 3i Infotech Ltd (Market Value- Rs. 5,49,000)	0.80	0.80
1051 Shares of Rs. 220 each of Amuleas Leasing Ltd (Apollo Pipes Ltd) (Market Value- Rs. 5,75,842.90)	2.31	2.31
85000 Shares of Rs. 158.36 each of ANMOL INDIA (Market Value- Rs. 1,53,21,250.00)	134.61	-
310000 Shares of Rs. 902.35 each of APL Apollo Tubes Ltd (Market Value- Rs. 37,36,58,500.00)	2,797.27	2,977.74
480000 Bonus Shares of Rs. 0 each of APL Apollo Tubes (Market Value- Rs. 57,85,68,000.00)	-	-
336 Shares of Rs. 1461.81each of Apollo Pipes Ltd (Market Value- Rs. 1,84,094.40)	4.91	4.91
9664 Bonus Shares of Rs. 0 each of Apollo Pipes Ltd (Market Value- Rs. 52,94,905.00)	-	-
1 Shares of Rs. 153.85each of Coal India Limited (Market Value- Rs. 213.65)	0.00	0.00
71941 Shares of Rs. 714.11 each of Ganesha Ecosphere Ltd (Market Value- Rs. 6,07,43,383.35)	546.07	52.67
5000 Shares of Rs. 165.49 each of MSTC Ltd (Market Value- Rs. 12,64,500.00)	8.27	8.27
12000 Shares of Rs. 184.25 each of NIFTY BEES (Market Value- Rs. 22,78,320.00)	22.11	-
24,636 Shares of Rs. 12.50 each of Potential Investment Ltd (Market Value- Rs. 2,96,95,002.60)	3.08	3.08

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

23125 Shares of Rs. 161.16 each of Race Eco Chain Limited (Market Value- Rs. 43,69,468.75)	37.27	37.27
22768 Shares of Rs. 64.95 each of REPL (Market Value- Rs. 30,73,680.00)	14.79	7.51
60800 Shares of Rs. 284.53 each of SCPL (Market Value- Rs. 3,18,44,000.00)	172.99	172.99
165295 Shares of Rs. 147.98 each of Share India (Market Value- Rs. 17,49,73,022.25)	244.60	244.60
37500 Shares of Rs. 6.83 each of SVP HOUSING (Market Value- Rs. 14,21,250.00)	2.56	-
37280 Shares of Rs. 44.62 each of Swagatam Trading & Services Ltd (Market Value- Rs. 15,35,936.00)	16.63	16.63
Unquoted Shares (Cost)		
BLP Equity Research Pvt Ltd (2885000*10)	288.50	637.00
DeNeers Tools Ltd (140250*10.50)	14.73	-
Share India Securities Ltd - Warrants (62730*175).	109.78	-
Share India Securities Ltd - Right Shares (3690*700)	25.83	-
Gold	0.50	0.50
Utrade Solutions Pvt Ltd (15524*2350)	364.81	364.81
Vista Furnishing Pvt Ltd	1,280.00	1,280.00
Aggregate Value of Investment	**6,092.43**	**5,811.10**
Aggregate Value of Quoted Investment	4,008.28	3,528.79
Aggregate Market Value of Quoted Investment	12,853.50	9,832.27
Aggregate Market Value of Unquoted Investment	2,084.15	2,282.31

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

DEFERRED TAX (ASSETS) (NET) — **Note No : 10**

Particulars	As at 31st March 2023 Amount (Rs. In Lacs)	As at 31st March 2022 Amount (Rs. In Lacs)
Deferred Tax Assets	9.13	10.27
TOTAL	**9.13**	**10.27**

Inventories — **Note No : 11**

Particulars	As at 31st March 2023 Amount (Rs. In Lacs)	As at 31st March 2022 Amount (Rs. In Lacs)
Stock in Trade - Shares (Valued at FIFO Method) certified by Management	1,253.15	902.95
TOTAL	**1,253.15**	**902.95**

Trade Receivables — **Note No. 12**

Particulars	As at 31st March 2023 Amount (Rs. In Lacs)	As at 31st March 2022 Amount (Rs. In Lacs)
(i) Outstanding for a period of exceeding six months from the date they were due for payment	-	0.36
(ii) Outstanding for a period not exceeding six month from the date they are due for payment	1,344.73	1,406.76
TOTAL	**1,344.73**	**1,407.11**

Ageing Schedule - Trade Receivable		
Undisputed - Considered Good		
- Less than 6 Months	1,306.73	1,406.76
- 6 Months- 1 year	25.00	-
- 1-2 years	13.00	-
- 2-3 Years	-	0.36
- More than 3 Years	-	-
Undisputed Trade Receivables-which have significant increase in credit risk	-	-
Undisputed Trade Receiveables-Credit impaired	-	-
Disputed - Considerd good	-	-
Disputed Trade Receivables-which have significant increase in credit risk	-	-
Disputed Trade Receiveables-Credit impaired	-	-

Cash and Cash Equivalents — **Note No. 13**

Particulars	As at 31st March 2023 Amount (Rs. In Lacs)	As at 31st March 2022 Amount (Rs. In Lacs)
Balances with banks		
This includes:		
Closing Balance		
HDFC BANK	60.47	21.87
ICICI BANK	1.00	1.00
Cash on hand	4.21	0.53
TOTAL	**65.68**	**23.40**

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

Short-term loans and advances | Note No. 14

Particulars	As at 31st March 2023 Amount (Rs. In Lacs)	As at 31st March 2022 Amount (Rs. In Lacs)
Loans & Advances from related parties (Unsecured,Considered Good)		
BGP 11 Analytics Pvt Ltd	50.00	-
BLP Equity Research Pvt Ltd	50.86	56.36
Race Eco Chain Ltd	702.42	364.09
Securocrop Business Re-Engineering Pvt Ltd	16.00	-
Others Loans & Advances (Unsecured,Considered Goods)		
Fintellectual Corporate Advisors LLP	72.79	68.11
Imprest to Employees	0.37	-
TOTAL	**892.45**	**488.57**

Other Current Assets | Note No. 15

Particulars	As at 31st March 2023 Amount (Rs. In Lacs)	As at 31st March 2022 Amount (Rs. In Lacs)
TDS Receivable	12.56	4.28
TCS Receivable	0.18	-
D-mat Account	0.10	0.10
Advance Tax	-	70.00
Advance to Suppliers	-	13.00
Prepaid Insurance	0.14	0.24
	12.99	**87.62**

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

Income From Operations Note No 16

Particulars	For the year ended 31 March 2023 Amount (Rs. In Lacs)	For the year ended 31 March 2022 Amount (Rs. In Lacs)
Sale of Products (Shares)	10,056.66	10,772.46
Sale of Products (Net)	**10,056.66**	**10,772.46**
Other Income		
Dividend	22.17	18.36
Short Term Capital Gain	173.17	1,127.35
Long Term Capital Gain	172.52	-
Interest From loan	103.49	24.53
Profit On F And O	327.55	546.91
Short & Excess	-	0.00
Other Income (Net)	**798.91**	**1,717.16**
Total	**10,855.57**	**12,489.63**

Cost Of Material Consumed Note No 17

Particulars	For the year ended 31 March 2023 Amount (Rs. In Lacs)	For the year ended 31 March 2022 Amount (Rs. In Lacs)
Opening Stock	902.95	1,282.66
Purchase during the year	10,435.63	9,987.09
	11,338.58	11,269.75
Less: Closing Stock	1,253.15	902.95
Total	**10,085.44**	**10,366.80**

Employee Benefit Expenses Note No 18

Particulars	For the year ended 31 March 2023 Amount (Rs. In Lacs)	For the year ended 31 March 2022 Amount (Rs. In Lacs)
Salary	12.94	5.71
TOTAL	**12.94**	**5.71**

Finance Cost Note No 19

Particulars	For the year ended 31 March 2023 Amount (Rs. In Lacs)	For the year ended 31 March 2022 Amount (Rs. In Lacs)
Bank Charges	0.00	-
Interest on Loan	37.78	-
TOTAL	**37.78**	-

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

Securocrop Securities India Private Limited

Capital Gain

1-Apr-22 to 31-Mar-23

(Rs. In Lacs)

SHORT TERM CAPITAL GAIN

Particulars	Opening Balance			Inwards			Outwards						Closing Balance		
	Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Rate	Value	Consumption	Gross Profit	Perc %	Quantity	Rate	Value
Axis Bank (I)	0 NOS	-	-	960 NOS	901.95	8.66	960 NOS	912.41	8.76	8.66	0.10	1.15 %	0 NOS	-	-
Bajaj Auto (I)	0 NOS	-	-	1 NOS	3,964.52	0.04	1 NOS	3,679.37	0.04	0.04	(0.00)	-7.75 %	0 NOS	-	-
Bandhan Bank (I)	0 NOS	-	-	1000 NOS	223.33	2.23	1000 NOS	219.82	2.20	2.23	(0.04)	-1.60 %	0 NOS	-	-
BHARAT PETROLEUM (I)	0 NOS	-	-	400 NOS	304.40	1.22	400 NOS	300.70	1.20	1.22	(0.01)	-1.23 %	0 NOS	-	-
BIOCON (I)	0 NOS	-	-	550 NOS	296.33	1.63	550 NOS	276.29	1.52	1.63	(0.11)	-7.25 %	0 NOS	-	-
CHAMBAL FERTILIZER (I)	0 NOS	-	-	1411 NOS	362.80	5.12	1411 NOS	354.77	5.01	5.12	(0.11)	-2.26 %	0 NOS	-	-
GLENMARK PHARMA (I)	0 NOS	-	-	226 NOS	391.48	0.88	226 NOS	404.93	0.92	0.88	0.03	3.32 %	0 NOS	-	-
GANESHA ECOSPHERE (I)	0 NOS	-	-	279984 NOS	759.06	2,125.24	208043 NOS	0.01	1,752.22	1,579.17	173.05	9.88%	71941 NOS	759.06	546.07
GRANULES INDIA (I)	0 NOS	-	-	2512 NOS	306.49	7.70	2512 NOS	310.98	7.81	7.70	0.11	1.45 %	0 NOS	-	-
HINDALCO INDUSTRIES (I)	0 NOS	-	-	269 NOS	443.14	1.19	269 NOS	463.02	1.25	1.19	0.05	4.29 %	0 NOS	-	-
INDIA CEMENTS (I)	0 NOS	-	-	3220 NOS	239.34	7.71	3220 NOS	253.66	8.17	7.71	0.46	5.64 %	0 NOS	-	-
ITC (I)	0 NOS	-	-	1931 NOS	343.46	6.63	1931 NOS	346.28	6.69	6.63	0.05	0.81 %	0 NOS	-	-
LIQUID BEES (I)	0 NOS	-	-	2750 NOS	1,000.80	27.52	2750 NOS	999.20	27.48	27.52	(0.04)	-0.16 %	0 NOS	-	-
SBI LIFE INSURANCE (I)	0 NOS	-	-	337 NOS	1,295.67	4.37	337 NOS	1,299.43	4.38	4.37	0.01	0.29 %	0 NOS	-	-
SVP HOUSING (I)	0 NOS	-	-	40000 NOS	6.83	2.73	2500 NOS	6.17	0.15	0.17	(0.02)	-10.59 %	37500 NOS	6.83	2.56
TATA MOTORS (I)	0 NOS	-	-	6226 NOS	429.62	26.75	6226 NOS	427.26	26.60	26.75	(0.15)	-0.55 %	0 NOS	-	-
TATA POWER (I)	0 NOS	-	-	8466 NOS	232.47	19.68	8466 NOS	232.71	19.70	19.68	0.02	0.10 %	0 NOS	-	-
VEDANTA (I)	0 NOS	-	-	700 NOS	284.85	1.99	700 NOS	284.29	1.99	1.99	(0.00)	-0.19 %	0 NOS	-	-
WIPRO (I)	0 NOS	-	-	270 NOS	386.92	1.04	270 NOS	384.34	1.04	1.04	(0.01)	-0.67 %	0 NOS	-	-
ZEE ENTERTAINMENT (I)	0 NOS	-	-	6950 NOS	270.83	18.82	6950 NOS	268.28	18.65	18.82	(0.18)	-0.95 %	0 NOS	-	-
ZYDUSLIFE (I)	0 NOS	-	-	1418 NOS	401.00	5.69	1418 NOS	397.02	5.63	5.69	(0.06)	-1.00 %	0 NOS	-	-
Grand Total	**0 NOS**		**-**	**359581 NOS**		**2,276.85**	**250140 NOS**		**1,901.39**	**1,728.22**	**173.17**	**9.11%**	**109441 NOS**		**548.63**

LONG TERM CAPITAL GAIN

Particulars	Opening Balance			Inwards			Outwards						Closing Balance		
	Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Rate	Value	Consumption	Gross Profit	Perc %	Quantity	Rate	Value
APOLLO TRICOAT TUBES (I)	330000 NOS	902.35	2,977.74	0 NOS	-	-	330000 NOS	910.64	3,005.11	2,977.74	27.37	0.91 %	0 NOS	-	-
GANESHA ECOSPHERE (I)	24997 NOS	210.69	52.67	0 NOS	-	-	24997 NOS	0.01	197.82	52.67	145.16	73.38%	0 NOS	-	-
BLP EQUITY RESEARCH PVT LTD	6370000 NOS	10.00	637.00	0 NOS	-	-	3485000 NOS	10.00	348.50	348.50	-	0.00%	2885000 NOS	10.00	288.50
Grand Total	**6724997 NOS**		**3,667.41**	**0 NOS**		**-**	**3839997 NOS**		**3,551.43**	**3,378.91**	**172.52**	**4.86%**	**2885000 NOS**		**288.50**

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

Other Expenses

Particulars	Note No	20
	For the year ended 31 March 2023 Amount (Rs. In Lacs)	For the year ended 31 March 2022 Amount (Rs. In Lacs)
Accounting Charges	0.40	0.40
Audit Fee	0.15	0.15
Brokerage	-	4.02
Business Promotion	0.63	-
Car Repair & Maintainance	0.45	-
Car Running Expenses	0.72	-
CGST on Brokerage	-	-
Conveyance	0.81	0.23
Delay payment charges	-	0.05
DP Charges	0.16	0.89
Exchange Transaction Charges	-	0.00
GST	2.17	4.87
Housekeeping Expenses	0.21	-
Insurance	0.49	0.42
Interest On Loan	-	12.99
Long Term Capital Loss	-	144.74
Loss on Scrap Sale	-	2.51
Miscellaneous Expenses	0.19	0.10
Office Expenses	15.55	12.59
Other Expenses	0.44	0.03
Postage & Courier	0.00	-
Rebate And Discount	-	0.71
Repair & Maintainance	0.17	
ROC Expenses	0.05	0.75
SEBI Charges	0.02	0.03
Short Margin Expense	-	0.00
Staff Walfare	0.56	0.55
Stamp Duty charges	0.84	1.74
STT Charges	9.42	26.30
Tour & Travelling Expenses	2.01	-
Transaction Charges	0.85	1.65
Professional Charge	0.80	-
Donation	0.08	-
Fastag	0.05	-
Interest on TDS	0.01	-
Late Fees	0.07	-
TOTAL	**37.31**	**215.71**

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

Securocrop Securities India Private Limited

21 **Notes on accounts**

1 In the opinion of the Board the assets, other than fixed assets and non-current investments have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated and provision for all known liabilities have been made.

2 A scheme of amalgamation has been approved by the Hon'ble NCLT vide their order dated 23rd May 2018 between Shakti Hotels Private Limited (Transferor Company), Commercial Advertising and Marketing Private Limited (Transferor Company), with Securocrop Securities India Private Limited (Transferee Company) which became effective on 14th June 2018, upon filing of the said order with the Registrar of Company. Upon the scheme becoming effective and with effect from the appointed date 1st April 2014, the Company has passed the necessary accounting entries giving effect to the scheme.

In pursuance of the scheme of amagamation and after giving into effect, the accounting entries as above on the appointed date 01/04/2014, a goodwill of Rs. 216,80,580/- has been recognised which have been amortized over a period of five years ona Straight Line Basis, beginning the year in which goodwill was first recognised.

The details of goodwill recognised and amortized is as under:-

Details of Goodwill

Particulars of Transferor Company	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**(Rs. In Lacs)** **Total**
Shakti Hotels Private Limited	169.58	-	-	-	-	-	169.58
Commercial Advertising and Marketing Private Limited	47.22	-	-	-	-	-	47.22
Total (A)	**216.81**	-	-	-	-	-	**216.81**
Details of Amortization of Goodwill							
Amortization (1/5th)	11.94	11.94	11.94	11.94	11.94	-	59.72
	5.24	31.42	31.42	31.42	31.42	26.18	157.08
Total (B)	**17.18**	**43.36**	**43.36**	**43.36**	**43.36**	**26.18**	**216.81**
Balance Goodwill	199.63	156.26	112.90	69.54	26.18	-	

3 **Related party transactions**

As per Accounting Standard (AS-18) issued by the Institute of Chartered Accountants of India, related parties in terms of the said standard are disclosed below:-

(A) **Names of related parties and description of relationship :**

i) Key Management Personnel

DINESH PAREEKH

RAKESH CHANDRA PAREEK

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

ii) Associates
BLP Equity Research Private Limited
Gem Enviro Managemant Pvt. Ltd
Securocrop Business Re-Engineering Private Limited
Race Eco Chain Limited
BGP-11 Analytics Private Limited

(Rs. In Lacs)

(B) Transactions during the year	For the year ended 31 March 2023	For the year ended 31 March 2022
(i) Advances and loans given to		
Associate Companies		
BGP-11 Analytics Private Limited	50.00	-
BLP Equity Research Private Limited	14.50	-
Race Eco Chain Limited	303.00	364.09
Securocrop Business Re-Engineering Private Limited	16.00	-
	383.50	**364.09**
(ii) Advances repaid by		
Associate Companies		
BLP Equity Research Private Limited	20.00	-
	20.00	**-**
(iii) Loan Taken		
Key Management Personnel		
Dinesh Pareekh	422.39	1,522.93
	422.39	**1,522.93**
(iv) Loan Repaid		
Key Management Personnel		
Dinesh Pareekh	545.00	2,295.58
	545.00	**2,295.58**
(v) Balance Receivable at the end of the year:-		
Associate Companies		
Race Eco Chain Limited	702.42	364.09
BLP Equity Research Private Limited	50.86	56.36
BGP-11 Analytics Private Limited	50.00	-
Securocrop Business Re-Engineering Private Limited	16.00	-
	819.28	**420.45**

SECUROCROP SECURITIES INDIA PVT. LTD.
Director

SECUROCROP SECURITIES INDIA PVT. LTD.
Director

(vi) **Balance Payable at the end of the year:-**

Associate Companies		
GEM Enviro Management Private Limited	54.59	50.50
Key Management Personnel		
Dinesh Pareekh	98.39	221.00
	152.98	**271.50**

4 **Earnings per share**

Basic and Diluted Earnings per share

Numerator for earning per share		
Profit before taxation	672.27	1,891.69
Provision for deferred tax and Income tax	114.97	422.25
Profit after taxation	557.29	1,469.44
Denominator for earnings per share		
Weighted number of equity shares outstanding during the period	2,99,864	2,99,864
Earning per share-Basic and Diluted(one equity share of Rs. 10/- each) (In Rs.)	185.85	490.03

5 **Impairment of Assets**

In Accordance with Accounting Standard - 28 "Impairment of Assets" issued by the Institute of Chartered Accountants of India, the company has assessed its fixed assets at the balance sheet date and tested the same for impairment. The Company has generally considered external factors influencing impairment of assets such as significant changes in market value of the assets, changes in technological, market, economic or legal environment, return on investment etc. and internal factors and obsolescence, physical damage, changes at operating level etc for assessment of impairment conditions existing as on the balance sheet date. After due consideration to the above factors it is ascertained that no impairment conditions exist in the company as on the balance sheet date and hence no provision towards impairment of fixed assets is called for.

6 Note No. 1 to 20 are an integral part of the Balance Sheet and Statement of Profit and Loss.

SECUROCROP SECURITIES INDIA PVT. LTD.

Director

SECUROCROP SECURITIES INDIA PVT. LTD.

Director